



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

January 27, 2009

Control No. 08-0109-01
Impacted IRM: IRM 8.7.9
Effective Date: February 17, 2009

MEMORANDUM FOR DIRECTOR, FIELD OPERATIONS - EAST
DIRECTOR, FIELD OPERATIONS - WEST
DIRECTOR, INTERNATIONAL
DIRECTOR, APPEALS PROCESSING SERVICES
DIRECTOR, TECHNICAL GUIDANCE

FROM: Diane S. Ryan /s/ *Diane S. Ryan*
Director, Technical Services

SUBJECT: Interim Guidance for Change to Mailing and Processing Joint
Committee Reports

The purpose of this memorandum is to advise you that **effective February 17, 2009** the procedures for mailing and processing all Joint Committee (JC) cases will be changed. See the attached for the procedures.

This memorandum remains in effect for one year. These procedures will be included in the next revision of IRM 8.7.9, Technical and Procedural Guidelines, Joint Committee (JC) Cases. Please disseminate this information to all impacted Appeals employees.

If you have any questions, please contact Wendy Ryan, Program Analyst, Tax Policy and Procedure (Exam).

Attachments (2)

cc: www.irs.gov

Interim Guidance for Change to Mailing and Processing Joint Committee Reports

Effective February 17, 2009, use the following procedures for mailing and processing **ALL** (refund and large deficiency) Joint Committee (JC) reports:

1. Prior to mailing the report, send a copy by encrypted email along with the spreadsheet(s) and copy of the Form 4081 to the Appeals JC Program Analyst (AJCPA) for review and approval.
2. After the AJCPA emails his/her approval:
 - a) Send the **original signed** and **dated** report along with the attachments, one Form 4081 and the self-addressed envelope (see Attachment 2, *Report Assembly*, and IRM 8.7.9.7.4.2, IRM 8.7.9.7.6, and IRM 8.7.9.7.7.2) by UPS overnight delivery service to the Joint Committee on Taxation (JCT) Refund Office.

SHIPPING LABEL ADDRESS:

Joint Committee on Taxation
Attn: Sr. Refund Counsel
C:JC:3565/IR
1111 Constitution Ave., NW
Washington, DC 20224

NOTE: If the self-addressed envelope is not included, the dated Form 4081 acknowledging receipt will not be returned.

FORM 4081 AND REPORT ADDRESS:

The Chairman
Joint Committee on Taxation
Attn: Sr. Refund Counsel
C:JC:3565/IR
1111 Constitution Ave., NW
Washington, DC 20224

- b) Mail the original Form 5482, Record of Disclosure, if applicable (see IRM 8.7.9.5.8) to the AJCPA at:
Internal Revenue Service – Appeals
Attn: Appeals Joint Committee Program Analyst
AP:TS:TPP:Exam
1099 14th Street, NW, Suite 4200E
Washington, DC 20005

After February 17, 2009, any reports received that are not in accordance with these instructions, will be returned by the AJCPA to the originator for processing under these new procedures.

For all other procedures refer to IRM 8.7.9.

Interim Guidance for Change to Mailing and Processing Joint Committee Reports

Report Assembly

For consistency purposes, the documents submitted to the Joint Committee on Taxation (JCT) as part of the JC report and attachments, **must be assembled and submitted** in the following order:

Refund Reports

From Front to Back:

- Self addressed return envelope
- 1 copy of Form 4081
- 1 extra copy of page one of the “Expedite Refund” report (if applicable)
- Original **signed** and **dated** JC letter
- Taxable Income/Tax Liabilities per return(s)/as finally determined prior to NOLD
- Regular Tax Spreadsheet **
- AMT Spreadsheet
- Additional spreadsheets as necessary
- Power of Attorney
- Form 5402, Appeals Case Transmittal
- Appeals Case Memorandum (ACM)
- Schedule of Adjustments
- Settlement computations
- Copy of Form 870/870AD or Form 890/890AD (**DO NOT send the originals**)
- Other attachments as necessary

**** THE JC CASE NETTING SPREADSHEET IS FOR *INTERNAL USE ONLY*. DO NOT SEND IT IN PLACE OF OR IN ADDITION TO THE OTHER SPREADSHEETS.**

Large Deficiency Case Reports

From Front to Back:

- Self addressed return envelope
- 1 copy of Form 4081
- Original **signed** and **dated** JC Large Deficiency Case letter
- Form 5402, Appeals Case Transmittal
- ACM
- Schedule of Adjustments
- Settlement computations

See IRM 8.7.9.4 and IRM Exhibit 8.7.9-1 for additional information on the assembly of the report and required attachments.